

APR 15 '08

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SURFACE TRANSPORTATION BOARD



April 15, 2008

Ms. Anne K. Quinlan, Esq.
Surface Transportation Board
Office of Proceedings
395 E Street, SW
Washington, DC 20423-0001

Dear Ms. Quinlan.

Please find attached, one (1) copy of the Memorandum of Assignment and Assumption Agreement dated March 27, 2008 between the following parties:

Assignee: Wells Fargo Equipment Finance, Inc
733 Marquette Avenue, Suite 700
Minneapolis, MN 55402

Assignor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see Schedule 1 attached hereto for the equipment, (11) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated March 27, 2008 related to eleven (11) railcars bearing reporting marks: JTSX 900005 - 900019, sporadic.

Please file this as a secondary document under Recordation Number 27451-A as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 27451. The filing fee in the amount of \$35.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062

Sincerely,

Julie Woodard
Documentation Coordinator

Enclosures

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**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of March 27, 2008 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **WELLS FARGO EQUIPMENT FINANCE, INC.**, a Minnesota corporation ("Assignee").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated March 26, 2008 for eleven (11) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of the Closing Date specified in Purchase and Sale Agreement by and between Assignor and Assignee dated as of March 27, 2008.

THE DAVID J. JOSEPH COMPANY

By: Name: James H. GoetzTitle: Executive Vice President & CFO

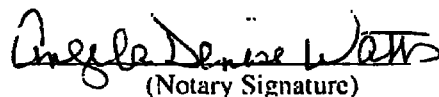
WELLS FARGO EQUIPMENT FINANCE, INC.

By: Name: Peter J. NossTitle: Sr. Contract Admin

STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

On this 27th day of March, 2008, before me the subscriber, Angela Denise Watts, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named James H. Goetz, to me personally known, who stated and acknowledged that he is the Executive Vice President & CFO of The David J. Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 27th day of March, 2008.


(Notary Signature)

My commission expires:

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C

COUNTY OF San Diego)

of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such

11.1. 2008.

(Notary Signature)

My commission expires:

1/11/55



**SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

CARS

Eleven (11), railcars bearing reporting marks:

JTSX900005
JTSX900006
JTSX900007
JTSX900011
JTSX900012
JTSX900013
JTSX900014
JTSX900015
JTSX900016
JTSX900018
JTSX900019

LEASE: Dated March 26, 2008 by and between The David J. Joseph Company and
 Koppers, Inc.